App. F IX-4

Previous References

Jud 4-33 142
Jud 275-32 8 & 13

1933-34 (Amt)

Later References

Jud 74-37 & 38, 39

P-12

GENERAL AND REVENUE SECRETARIAT.

Serial Nos Four

Part B for June 34

SUBJECT

Suggestion of the Adv Jud Cl that the rate of the entertainment Tax levied on the Cafe may be enhanced so that obtaining on the Cole station or that the Govt Order of 15-5-33 may be modified

Sl (4) No. L 8547 dy 1-6-34

To the Jud Commr Bangalore through the Dist & Sessions Judge Civil Cl

States that Govt do not Consider it necessary at present to enhance the rate of tax on admission fee of Rupees 4 as 6

25-6-34

Serial No	
	From the municipal Commissioner, Bangalore No 9 To 314 dated the 28th March 1934 Brings to the notice of Govt how the proprietors of amusements have reduced the price of tickets with a view to evade the payment of the entertainment tax and recommends that the tax maybe enhanced to the same level as that prevalent in the C & M Stations or the G.O of 15.5.33 modified so as to levy higher rate of tax as suggested by him 1 What the rates of entertainment tax charged in the C & M Station are is not known 2 Draft to the M.C. asking for a copy of the statement of rates levied there is put up for approval 5/4/34
3	Please peruse the file relating to similar reply about the evasion of the rule made by the D.C. Mysore
4	Please see Note 7 file 4-33-34 7/4
5	Vide Note 7 file Cancel Note 4 dated 7/4/34

Am 7 File No; of 1933-34 | General and Revenue Secretariat

Serial No

Dear Sir,

The Municipal Comr, Bhavnagar vide his No. 4 To 371 dated the 2/3 May 34 encloses a copy of the representation dated by the C.M. Station Municipality presenting the rates of the entertainments Tax levied in the C.M. Station

(Flag Y) contains the rates of Entertainment Tax in the C.M. Station These rates are higher than those in force in the State Moreover the minimum amount on which Tax is levied in the C.M. Station is two annas

The Municipal Comr wants the rates No 1 on the city to be raised to those rep. by (Flag Y) or Entertainment Tax at the rate of 3 pies in case where the rate of admission upto inclusive of four annas & a rate of six pies on tickets above 4 as upto inclusive of 8 as

In view of the restriction contained in the proviso to Section 3(1) of the Regulation, the suggestion of the Municipality to levy the tax where payment for admission is less than four annas cannot be approved

Serial No

8 - MAY
3760

OFFICE OF THE SECOND MEMBER OF COUNCIL
23 MAY 1934
7884

4

File No of 193

General and Revenue Secretariat

27-33-1

CITY MUNICIPAL OFFICE

Bangalore City, Dated 28th March 1934

4536

P H KRISHNA RAU ESQ MA
MUNICIPAL COMMISSIONER
Bangalore City

CHIEF SECRETARY 334

R Ranga Rao, Esq^r, B A, B L,
Chief Secretary to the Government of Mysore,
BANGALORE

Sir,

I have the honour to state that the Government in their Order No L 7441/M1 275-32-13 dated 15-5-33 have sanctioned the levy of Entertainment and Amusement Tax at the rate of 3 pies where payment for admission is 4 annas and at 12½ per cent where the payment for admission is 8 annas or more No fee is levied in cases where the rate of admission is less than 4 annas and - only 3 pies is levied where admission is more than 4 annas but less than 8 annas In order to evade payment of Tax, the proprietors of the shows have reduced the price of ticket below 4 annas by a pie or 3 pies and thus a good portion of the Revenue is lost This is one of the items of Revenue to the Municipality The rates of Entertainment Tax that is being recovered at the C & M Station - Municipality is far higher than ours I request you therefore to kindly move the Government to enhance the above tax as prevalent in the C & M Station or at least to modify the order cited above so that a rate of 3 pies may be levied in cases where the rate of admission is up to and inclusive of 4 annas and a rate of 6 pies on tickets above 4 annas and up to and inclusive of 8 annas

I have the honour to be,
Sir,
Your most obedient servant,

Municipal Commissioner

Forwarded with compliments,

Hon President

Am J 27-33-2

L 75-37 9 18 4 34

To

The Municipal Comr
Bangalore City
(Thro' the President)

Sir;

With reference to
your letter no 9 Zo
314 dated the 28th
March 1934 suggesting
that the rate of
entertainment tax obtg
on the city - maybe raised
to the level of the rate
charged in the
City Station &, I am
directed to request you
to obtain & forward
them in regard

levied
•Meals tax charged in
the C of H - Flushing

I have a check

for 1974 Legislative
from Development Dept

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 7537 Bangalore Dated 18th April 193 4

From

The Secretary to the Governor of His Highness the Maharaja of Mysore
Development Department

To

The Municipal Commissioner,
Bangalore City, (through the President,
Bangalore City Municipal Council)

Sir

With reference to your letter No G To 314 dated the 28th March 1934 suggesting that the rates of entertainments tax obtaining in the City may be raised to the level of the rates charged in the Civil and Military Station etc , I am directed to request you to obtain and forward information in regard to the rates of entertainments tax levied in the Civil and Military Station

I have the honour to be,
Sir,
Your most obedient servant,

For Secretary to Government,
Development Department

Amm J 27-03-3

CITY MUNICIPAL OFFICE

No G To 371/one

Bangalore City Dated 2nd May 1934

FROM

P H KRISHNA RAU ESQ M A
MUNICIPAL COMMISSIONER
Bangalore City

GEN & PR SECTT
5 MAY 1934
L S BRANCH

TO

M Venkatanaranappa, Esq B A
Secretary to Government,
Development Departments,
Bangalore

Sir,

With reference to your letter No L 7537 dated 18th April 1934 calling for information with regard to the rates of Entertainment tax levied in the Civil and Military Station, I have the honour to enclose a printed copy of the Notification issued by the C & M Station Municipality in this behalf

I have the honour to be,
Sir,
Your most obedient servant,

Municipal Commissioner

DRR

Civil and Military Station, Bangalore, Municipal Office,

No 5107/33 Dated 4th July 1933

Notification

In accordance with the sanct on accord d by the Government of India in the r letter No D 222 dated the 24th March 1933 to the levy of a tax on enterta nment within the lim ts of the C vil and Mil tary Station Bangalore under the provis ons of Section 41 (1) (b) of the Bangalore Municipal Law 1897 the Munic pal Commis ion at theis special Meeting held on the 29 h June 1933 under the prov sions of Sections 44 (7) and 44 (8) of the sa d law have directed the imposition of the tax with effect from the 1st October 1933 at a rate not exceeding the scale proposed in their resolution No 4 dated the 30th September 1933 and detailed below —

Where the payment excluding the amount of the tax —

(i) is more than two annas but is less than s x annas	Half an anna
(ii) is six annas or more but is less than twelve annas	One anna
(iii) is twelve annas or more but is less than one rupee eight annas	Two annas
(iv) is one rupee e ght annas or more but is less than two rupees e ght annas	Four annas
(v) is two rupees e ght annas or more but is less than three rupees eight annas	Eight annas
(vi) is three rupees eight annas or more but is less than four rupe s eight annas	Twelve annas
(vi) is four rupees eight annas or more but is less than s x rupees e ght a nna	One rupee
(viii) is six rupees eight an as or more but is less than nine rupees eight annas	One rupee eight annas
(ix) is nine rupees eight annas or more but is less than ten rupees,	Two rupees
(x) is ten rupees or more—for the first ten rupees and for every ten rupees or part of ten rup es over ten rupees	Two rupees

G H COCKE
President M C

Appendix F G—1]

SUBJECT

Section Adm I

File No 27-33

Serial No 4

Diary No of letter replied to

No L 8547

To The Municipal Comr
(thro' the Pre-sent)
Bangalore City

General and Revenue Secretariat

( )

the *193*

Sir,

Date of issue 1-6-34

With refce to the correspondence ending with your letter no G 20 371 dated the 2-3 May 1934 suggesting that the rate of the Entertainments Tax levied in the City may be enhanced to that obtaining in the C P & Berar or the Govt notification x no L 7441/III 91-30 13 dated the 15/1/33 may be modified so that a

gned by .. Hm Q. S. R

List of enclosures

W 29/5

Hy R

rate of 3 pies may be levied.
In cases where the rate of
admission is upto & inclusive
of 4 as & a rate of 6 pies
levied on tickets above 4 as upto
& inclusive of 8 as, I am
directed to invite your attention
to the proviso to Section 3(1) of
the Amusement Tax Regulation, 1932
which lays down that the tax
shall not be levied where the
payment for admission is less
than four annas and to state
that Govt do not consider
it necessary at present to enhance
the rate of tax on admission from 4 annas to 8 annas
as proposed by you.

I have etc

for Secy to Govt
Dy Development Dept

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 29th May 1934

No 2'8547/Genl. 27-33-4

From

The Secretary to the Government of His Highness the Maharaja of Mysore
Development Department

To

The Municipal Commissioner,
Bangalore (through the President,
Bangalore City Municipal Council)

Sir

With reference to the correspondence ending with your letter No G To 37 dated the 2/3rd May 1934 suggesting that the rate of the entertainments Tax levied in the City may be enhanced to that obtaining in the Civil & Military Station or the Government Notification No L 7441/M1 275-32-13 dated the 15th May 1933 may be modified so that a rate of 3 pies may be levied in cases where the rate of admission is up to and inclusive of 4 annas and a rate of 6 pies levied on tickets above 4 annas and up to and inclusive of 8 annas I am directed to invite your attention to the proviso to Section 3(1) of the Mysore Amusement Tax Regulation, 1932 which lays down that the tax shall not be leviable where the payment for admission is less than four annas and to state that Government do not consider it necessary at present to enhance the rate of tax on admission fee of from 4 annas to 8 annas as proposed by you

I have the honour to be,
Sir,
Your most obedient servant,

For Secretary to Government,
Development Department